Subject No. 19.
Mohatarfa House tax.

Summary of discussion.—Where the owner of a house is exempted from House tax and another person occupies a part of it temporarily, the latter is asked to pay House tax because he happens to be a person not exempted. This will be levying House tax from a man who owns no house, which is wrong. Some other members opposed the proposal on the ground that this would lead to a great loss of Revenue and that the title to exemption from House tax on grounds of caste or agricultural occupation ceased when the exempted person allowed a non-exempted person to occupy the house for a consideration.

Mr. Nanjunda Rao added that the time was approaching when it would be expedient to order that all should be liable to pay House tax without exemption on account of caste or other considerations.

Dewan's reply.—The principle of House-tax is that non-agriculturists should also contribute to the Revenue of the State. No change is required at present.

Subject No. 20.
Grant of village Mohatarfa Revenue to District Funds.

Summary of discussion.—Mohatarfa in villages should be made over to the Local Funds just as the Mohatarfa in Municipalities has been made over to Municipal Funds. It may be levied from all classes and with no exemptions on account of caste or other grounds, except in favor of Agriculturists or owners of thatched houses.

[*Mr. Sivappa* enquired whether an Income tax as in British India would not be preferable as it would touch the capable and not the poor].

Dewan's reply.—The proposal will be worthy of consideration if House tax may be levied on *all* houses without exemption on account of caste or occupation (poverty excluded) and if the money be spent only on works of rural sanitation and public utility. Will agriculturists agree?

Subject No. 21.
Measures for more efficient minor distribution of Tank water.

Summary of discussion.—At present distribution channels under tanks are not kept in proper order, the distribution of water is not satisfactory, and often times water is wasted. For want of regulation and rules each man does things in his own way, often prejudicing the supply of water due to the more distant lands. The case was different when the Batayi system prevailed and the Government was interested in seeing that all lands got a proper quantity of water. Nirgantis have not been appointed in some places. In other places where they exist, if Mirasi is not regularly paid, they give all the trouble imaginable. All this should be remedied and the distribution of water regulated and controlled by adopting a system of earthen pipes in the main distribution channels. Raiyats would gladly bear the cost. The River Channel Conservancy Rules should be extended to these channels also, so that any infringements of established arrangements may be promptly punished. At present Amildars refer aggrieved parties to Civil Courts or distant Magis-